CTE Skill Certificate Test
Performance Documentation

This document must be submitted to the test coordinator along with the test scan sheets at the time of testing. It will be submitted to the USOE for the audit and a copy kept on file for two years.

Course: Accounting II   **# Students in course:**
Test Number: 212   **# Students tested:**
School: **Date:**
Instructor's Name:

This is to verify that the students on the attached class roll* accomplished the following performance objectives at or above the 80% (moderately to highly skilled) level.

1. Calculate, Prepare, Journalize, and Post employee payroll records.
2. Calculate, Prepare, Journalize, and Post employer payroll tax records.
3. Journalize and post business transactions for the sale of merchandise with cash.
4. Journalize and post business transactions for the sale of merchandise on account.
5. Journalize and post business transactions for the purchase of merchandise with cash.
6. Journalize and post business transactions for the purchase of merchandise on account.
7. Journalize and post business transactions for the return of merchandise.
8. Journalize and post the entry to record the Direct Write-Off and Allowance Methods of an uncollectible accounts receivable.
9. Journalize and post the adjusting entry for collecting a previously written-off account.
10. Estimate, journalize, and post depreciation expense using the Straight-Line Method.
11. Journalize and post adjusting entries.
12. Prepare and analyze Financial Statements for Partnerships and Corporations.
13. Identify the three forms of business ownership.
14. List the advantages and disadvantages of the three forms of business ownership.

Each performance is documented and kept on file for two years. (check one or more)

☐ Individual student performance tracking sheets

☐ A class period summary score sheet

☐ Recorded and identified in the class grade book

Instructor's Signature:_____

*Attach a copy of the class period roll and draw a single line through any student on the roll not accomplishing ALL required performance objectives at the 80% (moderately to highly skilled) level.